



Qualifying as an Employer

You are required to pay SUTA if you qualify under any of the following definitions of "employer".

Summary of laws and regulations governing the State Unemployment Tax Act (SUTA)

Regular Business Entity--IC 22-4-7-1

1. If you have an employee for some part of a day, in each of twenty weeks during a calendar year; or
2. If you pay \$1,500, or more, in gross wages during a calendar quarter.

FUTA Liable-IC 22-4-7 -2(f)

Any employing unit liable for any FUTA tax in another state is immediately liable when employment starts in Indiana.

Voluntary Election-IC 22.4-7-2(d)

If you are not an employer under any other section of Indiana Code, then the employing unit can elect to become fully subject to this article to the same extent as any other employer.

Agricultural Employer – IC 22-4-7-2(e)

If you have agricultural employees, and pay \$20,000, or more, in cash wages in a calendar quarter; or if you have ten (10) or more agricultural employees for some part of a day in each of twenty (20) weeks during a calendar year.

Governmental Employer--IC 22-4-7-2(g)

Service performed by an individual in the employment of this state or any government entity. Exclusions are elected officials, members of a legislative or judiciary body, members of the state National Guard or Air National Guard, employees serving on a temporary basis in the case of an emergency, or individuals designated as a major non-tenured policy making or advisory position.

Not-for-Profit Employer-IC 22-4-7-2(h)

Employers (religious, educational, charitable) exempt from FUTA solely by reason of Section 3306(c)(8) of that act, not-for-profit organization under 501(c-3) which employ four (4) or more individuals for some portion of a day in each of twenty (20) different weeks during the calendar year.

Domestic Employer-IC 22-4-7-2(i)

If you have hired household help of any kind and have paid a total of \$1,000, or more, in wages in any calendar quarter in a calendar year.